

STAPLE CHECK HERE

Form M-8736 Instructions

General Information

This application must be used by fiduciaries, partnerships and corporate trusts to request an automatic six-month extension of time to file their Massachusetts income tax return. This is the only application needed to request a six-month extension of time to file. The extension of time to file does not extend the due date for payment of any tax due. Extensions are granted only upon the timely filing of the extension with any required payment amount. If you are a fiduciary requesting an extension and either owe no tax or choose to pay your tax by Mastercard, Visa, Discover or Novus brand card, you may file your application for extension by touch-tone telephone (see the section "Filing Your Extension by Telephone" for more information). Partnerships cannot request an extension by telephone. Determine your required payment, if any, by completing the worksheet on the front of this form.

When to File This Form. Form M-8736 is due on or before April 18, 2000, or on or before the original due date of the return for fiscal year filers. If the due date is a Saturday, Sunday, or legal holiday, substitute the next regular workday.

Required Payment. This application must be accompanied by payment of any tax estimated to be due. The extension will be considered void if 80% of the total tax liability is not paid on or before the original due date of the return. Void extensions are subject to penalty and interest charges from the original due date.

Penalties and Interest. Any portion of tax not paid on or before the due date of your return is subject to a late payment penalty of $\frac{1}{2}\%$ per month of the tax due, up to a maximum of 25%. Returns not filed on or before the due date are subject to a late return penalty of 1% per month of the tax due, up to a maximum of 25%. Interest will also be charged on any tax not paid on or before the original due date.

Filing Your Income Tax Return. Your income tax return may be filed at any time within the six-month extension period. When completing your return, enter the amount paid with this extension in the "amount paid with extension" line of the form you file.

Attach a copy of this extension to your tax return. If this extension was filed by phone, be sure you have recorded the confirmation number in the space provided on the worksheet on the front of this form.

Termination of Extension. The Massachusetts Department of Revenue may terminate an automatic extension at any time by mailing a notice of termination to the taxpayer or to the person who requested the extension for the taxpayer. The notice shall be mailed at least ten days prior to the termination date designated in the notice.

Where to File. Mail your completed extension form with any payment due to:

Massachusetts Department of Revenue
PO Box 7070
Boston, MA 02204

Write your Federal Identification number on the lower left corner of your check. Make your check or money order payable to the Commonwealth of Massachusetts.

Filing Your Extension by Telephone

Fiduciaries should file this Application for Automatic Six-Month Extension of Time to File Fiduciary, Partnership or Corporate Trust Return (Form M-8736) by touch-tone telephone if you meet the following criteria:

- you filed a 1998 Massachusetts Fiduciary Tax Return; and
- you owe no tax; or
- if there is a tax due (line 7 of Form M-8736), payment is made with a Mastercard, Visa, Discover or Novus brand card.

If you would like to file this application by telephone and meet all the criteria listed above, call (617) 660-2222. When you file your extension application by telephone, you will be asked to enter your Federal Identification number. If making a payment, have your Mastercard, Visa, Discover or Novus brand card information ready.

Paid preparers who are participants in the Massachusetts Department of Revenue's Electronic Filing Program can file this application by telephone on behalf of their clients.

Filing this extension application by telephone will expedite your request and provide you with a confirmation number as proof of filing this form. Attach Form M-8736 to your tax return, do not mail separately.